Previous references.

Secs. 1-2 B. SR 224-02. Sept 02.

Later references.

1902-3 (Sep Rev)

230

File No. ~~224~~ 02

Serial Nos. 3-5

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3-5

Major ~~Part~~ B. for Feb 03

SUBJECT

Refund of tree tax, cess etc

B Hanumanth Rao.

Sl 3. The Excise Commr. Dy No 4876 Ex 165 & No 2363/02 & 29-10-1902 Submits for sanction and transmission to the Comptroller for audit, a refund bill in favor of Lingaravelu modaliar, licensee of madakelli toddy shop in Anekal Taluk for 01-02

Sl 4 To the Ex-Comr & the Comptroller No 164-5 Ex P 18-98 Dt. 3-12-02

Sanctions the refund bill & forwards it to the Comptroller.

GPB—4,000—4-7-11

Continued

SC 5 To The Excise Comr.

No 327 / Ex F 18-98 Dt 11-2-03

Makes certain observations re- the Verification of Darkhasts for trees for the purpose of drawing toddy.

BNR

S R 230

SECTION 2 S.R.

FILE No. 224-02

OFFICE OF THE DEWAN OF MYSORE

REVENUE AND GENERAL DEPARTMENTS.

SER A1 No.

Short Office Note.

One form may be used for more than one letter of the same file as long as there is space. The Office Note should be in black ink. Write only on side of this form.

* No. and date of letter, from whom, catch words to denote nature of Subject should be stated, in red ink.

***Subject** A refund bill for Rs 31-14-0 in favour of Singanavelu Mudaleer licensee of Madanahalli toddy shop. Anekal Taluk for 1901-902 Excise Commr's letter no 2362/102 of 29th October 1902

Note

Singanavelu Mudaly, licensee of Madanahalli toddy shop, Aneka Taluk for the year 1901-02 applied for trees in the Hosur Taluk of the Salem District, after crediting in the Anekal Taluk Treasury, necessary amount of tree tax under the rules in force. Out of the trees applied for, 20 trees were not marked for him by the Madras Abkari officers, the serial nos. on the trees were stated to stand being incorrect. The tax viz Rs 31-14-0 including Cess, paid on these unmarked trees is therefore recommended

the refunded to the licensee.
There is no rule or condition
holding the licensee responsible
for the correct entry in the
application form. Yet it was
his duty to have ascertained
before hand the correct sur-
nos. he had to enter in his
application. He has not done
this though he was careful
to ascertain that there trees
were available for him, i.e.
before he applied for them (vide
A his statement of 25.4.02). The tree
rents paid by the licensee on
the trees in qu. has been refunded
B to him. (vide Forest Circle Desp.
no. 489 of 15.6.02).

A draft sanction (the refund
is sought for) approval or orders.

Asst. Secretary

True
7.11.02

Is there any express rule entitling the
refund?

Agreed
15/11/02

Referred back to Sect.
There is no rule, but as the man has actually
True 15/11/02

3

paid the tax for trees which were eventually not given to him, such tax has to be re-paid to him. The Excise Com^r recommends the refund. The Madras Govt too have recommended to give the tree tax paid on the trees in question.

I think it may be passed.

17/11/02

8/4

To the Diwan through the 2nd & 3rd Collector

2x.23
18.11.02.

1. I agree to the draft which Mr Rose may be good about if approved by the Diwan.

2. This does not seem an important question - who ultimately bears the tax but Mr Rose neither the statement in the Budget book: if any. labelled "Miscellaneous Items" of: and if it usual to refund moneys once paid into our Treasury? An enquiry can then now be made as I am afraid that at present the practice is not all that it ought to be -

23/11/02

Enquiry whether made already

1.XII.02

24/11

11/12

Rec^d 25.11.02 7497.

With reference to para 2 of the 2nd Councillor's remarks dated 23rd Novr it is submitted that the bankbooks for trees to be tabbed in the Mysore State - whether for Mysore shops or Madras shops are verified & attested by the Excise Asst Inspectors or Sub Inspectors (formerly Inspectors & Tree Examiners) as per Excise Comrs Cir. Para 8 of Flag A. No 1897-965 dt 10/9/88 in 124 which is paid to continue to be in force - In a few cases the amount of tree tax credited into the Treasury has been refunded either for omission or incorrectness of entries - ie bankbooks. (Please see serial nos 6, 8, 10, 12 & 14).

5

The last of such refunds was in November 1901 Flag B.

It is therefore submitted that no further enquiries in the matter seem necessary.

Submitted for orders
4/12/02

3/12/02

To the Dewan through the Councillor -

Yr. 31/6.12.01

4/12

It is all true no doubt but I am afraid that the present requisition is in many cases more formal than actual. I think our officials ought to certify in the first instance the subsequent verification being left to the Auditing Staff -

8/12/02

?

8/12

Rec'd 5.30 PM. on 9.12.02

Draft accpt to Councillor's suggestion

10/12

Forwarded on 1.1.03.

SECTION SR 4105

FILE No. 230 02

SERIAL No. 3

5-11-1902

1902

From D. T. Pinnaya Esquire B.A.
Excise Commissioner in Mysore

To

H. V. Nanjundayya Esquire B.A.,B.L.
Secretary to Government
General & Revenue Department

Dated 29th October 1902
Despatched 4th Novr
Received

General No. 2363
No. 102

Enclosure No. 1 & file

Submits for sanction and transmission to the Comptroller for audit a Refund bill in favor of Singaravelu Moodaliar, licensee of Madahalli toddy shop in the Anekal taluq for the year 1901-1902.

Encl
5,11-02

2

Excise Commissioner's Office
Dated, Bangalore 29th October 1902
4th Nov r.

No. 2363/102 Exc 1 & 1/file

From P. N. Purnaiya Esqr. B.A
Excise Commissioner in Mysore

To.
A. V. Narjundayya Esquire M.A, M.L.
Secretary to Government-
General and Revenue Departments

Sir,

In submitting herewith for sanction and transmission to the Comptroller for audit a Refund Bill (together with its enclosures for Rs 31 14 0) in favor of Singaravelu Moodaliar licensee of Mudahalli toddy shop in the Anekal taluk, for the year 1901-1902, I have the honor to state that the above individual paid tree tax together with local cess for 48 date trees in the Hosur taluk, Salem District. But out of these only 28 trees were licensed and marked by the Madras Abkari authorities, and the remaining 20 trees were not marked by them on account of incorrect entries in the application presented by Singaravelu Moodaliar, vide Hosur circle Abkari Inspector's letter on the

file

SECTION SR Read:-
FILE NO 230-02 Eccl
SERIAL NO 4 Ico 2362 /02

Comm's letter
dated 29th
October 1902 submitting
a refund bill in favour
of Singaravelu
Mudaliar, licensee
of Madakalli toddy
Shop, Attur Taluk
for the year 1901-02,
for Rs 31-14-0 being
the amount of tree
tax paid on 20 date trees
applied for lopping
in the Hosur Taluk
of the Salem Distd. but
not marked by the
Madras Abkari
authorities on account
of the incorrectness
of the pass. nos. entered
~~by him~~ in the application
presented by him

Orders thereon:- No

4/7

Excise Revenue:- No 116-51.

Ec-718-98

Dy 2/12/98

~~The~~ Under the circumstances represented, ~~in the above~~ the refund bill received with the above ~~is sanctioned~~ in duplicate for Rs 31.14.0 & forwarded to the Comptroller for audit, with the observation that it was the duty of the licensee to have made himself sure of the correctness of the entries in the application before he presented it to the authorities. & that the delay should be noted in the Assessor finished Inspectors ~~under~~ letter of the 15th June 1897 for 17 not accepted attention.

Secy.

To the Excise Commr in my office with records

The Comptroller, N.G. with the bill.

1.XII.98

4

SECTION SR
FILE NO. 230 of 03
SERIAL NO. 5

Read a letter
~~Court Fee~~ No
164-5/Rev 7 98-99 of 3/1/03
enclosing a refund
bill in favor of Sufferan
Velu Pudalian licensee
of Madakalli toddy
shop, Anekal Taluk,
for the year 1901-1902,
for Rs 31-4-0 being
the amount of three
tax ~~applic~~ paid on
20 date trees applied
for by him in the
Hosur Taluk of the
Salem District, but
not marked by the
Madras Abkari
authorities on account
of the incorrectness
of the survey nos entered
in the application by
unscrupulous and observing that
it was the duty of
the licensee to have
made himself sure

Draft subd to the Dewan
through the 2nd Counsellor
HH 3/1/03

19-1-03
Madras.

C.
23/1/03

We may write the Dewan
about your rule
an alteration of the
Rule is deemed desirable
in which latter case
please let me have
the file back - C.
23/1/03

Subd to the Dewan
HH
23/1/03

Rec'd 24/1/03.

Rs.
29.1.03.
8054.

of the correctness of the entries in the application before he presented it to the authorities

Read :- Para 6 of the Excise Comm's Cir. no 1897-945 — 1249 dt 6/4 dated 28 regarding the verification & attestation of applications re. Darkhasts for trees before they are presented at the Treasuries

Order thereon :-

no 327 / Ex. 718-98

dt 11/2/03.

~~Hon Court observe that this is all true on paper but which is denied that the~~ Govt are of opinion that the

present verification is in many cases more formal than real. Under the circumstances referred to in the Orders now above Court think that Mysore officials should certify correctly in the first instances, the subsequent verification being left to the Inspectorial staff of the Madras Court.

1857
7.II.83

for Secretary.

To Mercantile Comm^r

Issue & print

Submit to 2^nd^ Ass^t after issue
10/2/03

Issued.

Issued
13/2/03

14/2

4.2.03
Ex. 40
12.2.03.

Proceedings of the Government of His Highness the Maharaja of Mysore, Excise, dated 11th February 1903.

READ AGAIN—

Government Proceedings No. 164-5—Ex. F. 18-98, dated 3rd December 1902, sanctioning a refund bill in favor of Singaravelu Mudaliar, licensee of Madahalli toddy shop, Anekal Taluk, for the year 1901-02, for Rs. 31-14-0, being the amount of tree-tax paid on 20 date trees applied for by him in the Hosur Taluk of the Salem District, but not marked by the Madras Abkari authorities, on account of the incorrectness of the Survey numbers entered in the application presented by him, and observing that it was the duty of the licensee to have made himself sure of the correctness of the entries in the application before he presented it to the authorities.

READ—

Para 6 of the Excise Commissioner's Circular No. 1897-945—124, dated 10th September 1898, regarding the verification of applications, *i. e.*, Darkhasts, for trees before they are presented at the Treasuries.

No. 327—Ex. F. 18-98, DATED BANGALORE, 11TH FEBRUARY 1903.

ORDER THEREON.—Government are of opinion that the present verification is in many cases more formal than real. Under the circumstances referred to in the order read above, Government think that Mysore officials should certify correctly in the first instance, the subsequent verification being left to the Inspecting Staff of the Madras Government.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.

Exd—C.V.

1902-03

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 11th February 1903

No. 327
Ex. F. 18-98

Making certain observations regarding the verification of Darkhasts for trees for the purpose of drawing toddy.

SBP—16-2-03—300